

# INSTRUCTIONS

## Proposed Budget

### Equal Access Fund: 2010-2011 Grant Year

Title 3, Rule 3.680(E)(3) of the Rules of the State Bar states that recipients must submit a budget for the expenditure of the allocation within 30 days after notification of a proposed allocation of funds.

This proposed budget should describe how you will spend your allocation during the period from October 1, 2010 to September 30, 2011. Please feel free to contact the Legal Services Trust Fund Program staff to discuss your plans and proposed budget while you are in the process of completing the budget package.

When the forms are completed, print them out and have the appropriate person sign the cover page. **Mail one original, signed copy and four copies** to the Legal Services Trust Fund Program office to be received **by 5:00 p.m. on August 23, 2010**. Also, e-mail the documents to [trustfundprogram@calbar.ca.gov](mailto:trustfundprogram@calbar.ca.gov) by the same date.

A budget package consists of a cover page and five forms. The forms are the same for Qualified Legal Services Projects and Qualified Support Centers, except that Form E is to be completed only by Qualified Legal Services Projects.

<b>Cover Page</b>	<b>Program Information and List of Proposed Projects.</b>
<b>Form A</b>	<b>Proposed Project Budget Narrative (Word):</b> A separate form for each project you propose.
<b>Form B</b>	<b>Proposed Project Staffing, Expenditures and Revenue (Excel):</b> A separate form for each project you propose.
<b>Form C</b>	<b>Proposed Budget Summary (Excel):</b> One form for your entire EAF grant <b>plus</b> one for each county, if appropriate.
<b>Form D</b>	<b>Explanations of Proposed Budget Summary (Word):</b> One form for your entire EAF grant.
<b>Form E</b>	<b>20 Percent Allocation for Underserved Groups (LSPs only) (Word):</b> One form for your entire EAF grant.

**About “Project or Activities”:** You must budget these funds for specific projects or activities. While the budget may include an allocated share of indirect and non-personnel expenses that are necessary to implement the proposed project(s), the Commission will not approve budgets that propose to use this grant for general operating support. **The Commission defines “project” broadly to include those activities that can be tracked to a specific goal or objective.** For example, a project may be to provide a specific substantive focus such as to staff a landlord/tenant clinic; to serve a particular constituency, such as funding outreach to the Hmong community; or to serve a new region by placing a staff attorney at a remote senior center to provide legal services in a rural area. With appropriate explanation of the need and an articulated explanation of why it is a priority to meet that need, the project may also be to improve a specific aspect of infrastructure, such as upgrading technology, establishing program evaluation, implementing loan repayment, or increasing salaries for reasons of recruitment and retention.

We encourage you to contact Trust Fund Program staff before you submit your budget if you have questions about whether your proposed use of funds constitutes a “project” for purposes of this grant.

## DEFINITIONS FOR COMPLETING FORM C

**Form C** should incorporate all of the project expenses associated with your 2010-11 EAF grant. Do not complete a separate Form C for each project.

**Legal Services Projects that serve one county:** Enter name of county served on “County” line.

**Legal Services Projects that serve more than one county:** Complete one Form C showing the total of all the individual county forms; enter “Summary” on the “County” line and show your total allocation. In addition, complete a separate Form C for each county for which you have received an allocation.

**Support Centers:** Enter “Statewide” or “Support Center” on “County” line.

## PROGRAM/ADMINISTRATION

**Form C** asks for an itemization of funds budgeted for “program” and “administration.” The general distinction between the two kinds of expenditures is as follows:

**Program expenses** include the cost of personnel, personnel-related and non-personnel items directly related to the provision of legal services, including any services necessary for the disposition of legal matters.

**Administration expenses** are personnel, personnel-related and non-personnel costs supporting general office operations, rather than legal program expenses.

Consistent with the kinds of services provided by your organization and the project-based budgeting required for these Equal Access funds, the Commission expects that the majority of all funds will be allocated to program expenses and to personnel expenses. Allocations to administration and non-personnel expenses should be minimal. They must relate directly to the work of the funded project and must be explained clearly.

## EXPENSE CATEGORIES

Expenses to be included on each line of **Form C** are described as follows:

Lawyers. Salaries and wages paid to attorney employees, whether full-time, part-time or temporary. On **Form D**, state the number of positions, their full-time equivalents (FTEs), and the percentage of salaries that will be paid with this grant allocation.

Paralegals. Salaries and wages paid to paralegal employees (including law graduates, legal assistants and law students), whether full-time, part-time or temporary. Paralegals are persons working under the supervision and control of an attorney, whose duties consist primarily of such activities as intake interviewing, case investigations, checking court records, legal research, client representation at administrative hearings, and outreach and community work. On **Form D**, state the number of positions, their full-time equivalents (FTEs), and the percentage of salaries that will be paid with this grant allocation.

Other Staff. Salaries and wages paid to all other staff, whether administrative/clerical or others, and whether full-time, part-time or temporary. On **Form D**, indicate the number and title of these positions, their full-time equivalents (FTEs) and the percentage of salaries that will be paid with this grant allocation.

Employee Benefits. Fringe benefits and payroll taxes paid on behalf of employees, such as retirement, FICA, health and life insurance, workers' compensation, unemployment insurance and other payroll-related costs.

Space. A share of space costs commensurate with the FTEs to be funded by your EAF grant. These costs may include rent, utility payments, maintenance or janitorial expenses, and the cost of debt service for owned property used specifically with regard to the project(s) funded by the Equal Access Fund grant. The Commission will not approve allocations for a *pro rata* share of space costs.

Equipment Rental and Maintenance. Lease or rental expenses for office furniture, fixtures and equipment (except telephone) acquired to support the project(s) funded by the Equal Access Fund grant. A commensurate share of maintenance costs for that equipment is permissible, whether pursuant to a service contract or an estimate of individual repair bills.

Supplies, Printing and Postage. Basic office accessories and supplies used by the project(s) funded by the Equal Access Fund grant, including materials used in copiers. Telephone equipment rental, telecommunications equipment purchases and general office equipment purchases that are not capitalized may be included here. Printing and postage should be included in this category.

Telecommunications. Local, long-distance or cellular telephone service expenses incurred directly by the project(s) funded by the Equal Access Fund grant. Similar and related expenses for conference calls, videoconferencing or other telecommunications services should be included as well.

Travel. Travel expenses incurred by staff members to provide services through the project(s) funded by the Equal Access Fund grant.

Training. Costs associated with the training or continuing education of staff members or volunteers who provide services through the project(s) funded by the Equal Access Fund grant. Such expenses may include travel to and from training events, per diem, conference registration fees or tuition, purchase or production of training materials, rent for facilities used in a training event and consultant fees paid to trainers.

Library. Expenses for the maintenance and expansion of office libraries required by the project(s) funded by the Equal Access Fund grant, including subscriptions to periodicals, update services or electronic research services. Capital additions to library holdings should be included on line 20.

Insurance. A share of professional liability insurance and bonding costs proportionate to EAF-funded staff. A share of property insurance (fire and theft) and liability insurance for property and automobiles utilized by the projects funded by the Equal Access Fund grant.

Audit. Expenses directly related to the financial audit of the Equal Access Fund grant.

Litigation. Court costs, witness fees, expert witness expenses, sheriff's fees, courthouse copying fees and other expenses incurred representing eligible clients in matters funded specifically by the Equal Access Fund grant.

Capital Additions. Equipment and library purchases over \$1,000 per item and any proposed expenditures related to real property acquisition or improvement used directly by the project(s) funded by the Equal Access Fund grant. Allocations should be explained and itemized on **Form D**. The Legal Services Trust Fund Commission must specifically approve proposed allocations for all capital additions or improvements pursuant to established guidelines.

Contract Service to Clients. Payments to private attorneys, consultants or organizations to provide professional services to clients through the project(s) funded by the Equal Access Fund grant. Itemize individual contract(s) on Form D. Identify the proposed contractor(s), the corresponding contract amount(s), and describe the general nature of duties to be performed.

Contract Services to Organization. All other services to the organization specifically with regard to the project(s) funded by the Equal Access Fund grant, such as legal counsel for its operations, consultant fees exclusive of those paid for training, use of information technology [services], etc. Itemize individual contract(s) on Form D. Identify the proposed contractor(s), the corresponding contract amount(s), and describe the general nature of duties to be performed.

Other. All expenses incurred specifically with regard to the project(s) funded by the Equal Access Fund grant, and not included above. Itemize individual costs on **Form D**.

---

% Personnel/Non-Personnel. Indicate the percentage of the grant budget that is for personnel expenses and the percentage that is for non-personnel expenses. The Commission expects you to budget at least 80% of the grant for personnel expenses. If your proposed budget allocates less than 80% to personnel, explain this deviation from recommended percentages on **Form D**.

% Program/Administration. Indicate the percentage of the grant budget that is for program expenses and the percentage that is for administration expenses. The Commission expects you to budget substantially all of the grant for program expenses. If your proposed budget allocates less than 80% to program expenses, explain this deviation from recommended percentages on **Form D**.